

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA	:	
	:	
v.	:	CIVIL NO. L-01-4198
	:	
LLOYD DARLAND, et al.	:	

ORDER

The United States brought this action against Lloyd Darland and Lois Darland, seeking to reduce to judgment federal income tax assessments issued against each defendant for tax years 1986, 1987, and 1988. The United States filed a Motion for Summary Judgment against Lloyd Darland, requesting the Court to enter judgment against Mr. Darland in the amount of \$104,410.33 for tax year 1986, \$105,536.79 for tax year 1987, and \$74,234.82 for tax year 1988, yielding a total judgment of \$284,181.94, plus interest accruing thereon from April 10, 2002. The United States submitted a declaration of David Schoettinger, a technical support advisor for the Internal Revenue Service, to support these amounts.

By Order dated March 26, 2003, the Court granted the United States' Motion for Summary Judgment as to Lloyd Darland's liability for income taxes for 1986, 1987, and 1988. The Court, however, administratively closed the United States' motion as to the amount of judgment, subject to reopening after the United States provides the following information: (i) a statement explaining whether Lloyd Darland's total tax liability for 1986 takes into account the payments and credits reflected in the Certificate of Assessments and Payments for 1986; and (ii) a worksheet or other document detailing David Schoettinger's calculations of Lloyd Darland's total tax liabilities for 1986, 1987, and 1988.

The United States filed a response to the Court's Order and attached a supplemental declaration of David Schoettinger. (See United States' Resp. to Order, Ex. A.) The supplemental declaration provides detailed calculations of Mr. Darland's tax liabilities, as of April 10, 2002, for tax years 1986, 1987, and 1988. Specifically, in determining the total tax liability for each year, Mr. Schoettinger listed the tax, interest, penalties, and fees that comprise the total assessment for that year, added to that amount the late payment penalty and accrued interest, and then subtracted any payments made by Mr. Darland. (See id. Ex. A, ¶ 5, first column.) In addition, the United States represents, and Mr. Schoettinger's supplemental declaration reflects, that Mr. Schoettinger's calculations include the payments and credits listed on the Certificate of Assessments and Payments for 1986. (Id.; United States' Resp. to Order at 2.)

Mr. Schoettinger also includes in his supplemental declaration a detailed calculation of Mr. Darland's total tax liabilities as of April 11, 2003, thereby providing the Court with a more current description of the amounts owed by Mr. Darland. As with the calculations as of April 10, 2002, Mr. Schoettinger's calculations reflecting Mr. Darland's liabilities as of April 11, 2003 list the tax, interest, penalties, and fees that comprise the total assessment for each year, add to that amount the late payment penalty and accrued interest, and then subtract any payments made by Mr. Darland. According to the calculations set forth in Mr. Schoettinger's sworn supplemental declaration, Mr. Darland's tax liabilities as of April 11, 2003 are as follows:

Tax year 1986:	\$101,691.56
Tax year 1987:	\$110,236.50
Tax year 1988:	<u>\$ 78,372.94</u>
Total:	\$290,301.00

(See id., Ex. A, ¶ 5, second column.) Mr. Darland has not filed a response to Mr. Schoettinger's supplemental declaration, and the Court finds no reason why it should not enter judgment against Mr. Darland in the amounts set forth in the Supplemental Declaration of David Schoettinger.

Accordingly, the Court hereby:

- (i) REOPENS the United States' Motion for Summary Judgment against Lloyd Darland for the purpose of entering judgment; and
- (ii) ENTERS JUDGMENT in favor of the United States and against Lloyd Darland in the amount of \$101,691.56 for tax year 1986, \$110,236.50 for tax year 1987, and \$78,372.94 for tax year 1988, for a total judgment of \$290,301.00, plus interest accruing thereon from April 11, 2003.

It is so ORDERED this 4th day of June, 2003.

_____/s/_____
Benson Everett Legg
Chief Judge